

**NOT FOR PUBLICATION**

UNITED STATES COURT OF APPEALS

FOR THE NINTH CIRCUIT

**FILED**

JAN 05 2010

MOLLY C. DWYER, CLERK  
U.S. COURT OF APPEALS

DAN PICKELL,

Petitioner - Appellant,

v.

COMMISSIONER OF INTERNAL  
REVENUE,

Respondent - Appellee.

No. 08-72818

Tax Ct. No. 14400-07

MEMORANDUM \*

Appeal from a decision of the  
United States Tax Court

Submitted December 15, 2009\*\*

Before: GOODWIN, WALLACE, and CLIFTON, Circuit Judges.

Dan Pickell appeals pro se from the tax court's order dismissing for lack of subject matter jurisdiction his petition for relief from the Commissioner of Internal

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\* This disposition is not appropriate for publication and is not precedent except as provided by 9th Cir. R. 36-3.

\*\* The panel unanimously concludes this case is suitable for decision without oral argument. *See* Fed. R. App. P. 34(a)(2).

Revenue's attempts to collect his federal income tax liabilities for tax years 2000 through 2003. We have jurisdiction under 26 U.S.C. § 7482(a)(1). We review de novo. *Gorospe v. Comm'r*, 451 F.3d 966, 968 (9th Cir. 2006). We affirm.

The tax court properly concluded that it lacked jurisdiction because Pickell was never issued a "Notice of Determination" regarding the levies. *See* 26 U.S.C. § 6330(d). Contrary to Pickell's arguments, the tax court properly determined that the Commissioner sent a final notice of intent to levy to Pickell's last known address. *See United States v. Zolla*, 724 F.2d 808, 810 (9th Cir. 1984) (holding that, in the absence of evidence to the contrary, the Commissioner's evidence of compliance with official mail procedures is sufficient to establish that notices were properly made).

Pickell's remaining contentions are unpersuasive.

**AFFIRMED.**